II. AMENDMENTS TO THE CLAIMS

This listing of claims replaces all prior listings, or versions of claims.

- (Currently Amended) A semiconductor device comprising:
 a substrate including silicon;
- a dielectric layer atop the substrate, the dielectric layer including a first dielectric sub-layer, a second dielectric sub-layer and a first non-discrete transitional dielectric sub-layer residing between the first and second dielectric sub-layer, wherein the first dielectric sub-layer has an etch resistance different than the second dielectric sub-layer; and an opening extending no deeper than the dielectric sub-layer nearest the substrate.
- 2. (Currently Amended) The semiconductor device according to claim 1, wherein an etch resistance of the first <u>dielectric</u> sub-layer is greater than an etch resistance of the second <u>dielectric</u> sub-layer.
- 3. (Currently Amended) The semiconductor device according to claim 1, wherein the first dielectric sub-layer has a greater content of at least one of carbon and fluorine than the second dielectric sub-layer.
- 4. (Currently Amended) The semiconductor device according to claim 1, wherein the first diclectric sub-layer includes at least one component not included in the second dielectric sub-layer, the at least one component being selected from a group consisting of fluoroalkylsilanes, fluoralkylsiloxanes, perfluoroalkylsilanes, perfluoroalkylsiloxanes, alkylsilanes, and alkylsiloxanes.

10/709,776

Page 2 of 9

- 5. (Original) The semiconductor device according to claim 4, wherein the at least one component is selected from a group consisting of methylsilane, dimethylsilane, trimethylsilane, trifluoromethylsilane, 1,2-disilanotetrafluorethylene, 1,3-bis(silanodifluoromethylene)disiloxane, 2,2-disilanohexafluorosilane, bis(trifluoromethyldisiloxanyl)difluormethane, octamethylcyclotetrasiloxane, and tetramethylcyclotetrasiloxane.
- 6. (Currently Amended) The semiconductor device according to claim 1, wherein the dielectric layer includes a third <u>dielectric</u> sub-layer residing between the substrate and the first <u>dielectric</u> sub-layer and a second non-discrete transitional <u>dielectric</u> sub-layer residing between the third <u>dielectric</u> sub-layer and the first <u>dielectric</u> sub-layer.
- 7. (Currently Amended) The semiconductor device according to claim 6, wherein the second <u>dielectric</u> sub-layer and the third <u>dielectric</u> sub-layer have substantially the same etch resistance.
- 8-20. (Cancelled).
- 21. (Currently Amended) A semiconductor device comprising:
 a substrate;
- a dielectric layer atop the substrate, the dielectric layer including a first <u>dielectric</u> sub-layer, a second <u>dielectric</u> sub-layer and a first non-discrete transitional <u>dielectric</u> sub-layer residing between the first and second <u>dielectric</u> sub-layer, wherein the first <u>dielectric</u> sub-layer has an etch resistance different than the second <u>dielectric</u> sub-layer; and

10/709,776

Page 3 of 9

an opening extending no deeper than the <u>dielectric</u> sub-layer nearest the substrate;

wherein the first <u>dielectric</u> sub-layer includes at least one component not included in the second <u>dielectric</u> sub-layer, the at least one component being selected from a group consisting of fluoroalkylsilanes, fluoralkylsiloxanes, perfluoroalkylsilanes, and perfluoroalkylsiloxanes.

- 22. (Currently Amended) The semiconductor device according to claim 21, wherein an etch resistance of the first <u>dielectric</u> sub-layer is greater than an etch resistance of the second <u>dielectric</u> sub-layer.
- 23. (Currently Amended) The semiconductor device according to claim 21, wherein the first dielectric sub-layer has a greater content of at least one of carbon and fluorine than the second dielectric sub-layer.
- 24. (Previously Presented) The semiconductor device according to claim 21, wherein the at least one component is selected from a group consisting of methylsilane, dimethylsilane, trimethylsilane, trifluoromethylsilane, 1,2-disilanotetrafluorethylene, 1,3-bis(silanodifluoromethylene)disiloxane, 2,2-disilanohexafluorosilane, bis(trifluoromethyldisiloxanyl)difluormethane, octamethylcyclotetrasiloxane, and tetramethylcyclotetrasiloxane.
- 25. (Currently Amended) The semiconductor device according to claim 21, wherein the dielectric layer includes a third <u>dielectric</u> sub-layer residing between the substrate and the first

10/709,776

Page 4 of 9

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dielectric sub-layer and a second non-discrete transitional dielectric sub-layer residing between the third dielectric sub-layer and the first dielectric sub-layer.

26. (Currently Amended) The semiconductor device according to claim 25, wherein the second dielectric sub-layer and the third dielectric sub-layer have substantially the same etch resistance.

10/709,776